

FILED  
U.S. DISTRICT COURT  
SAVANNAH DIV.

2005 OCT 17 AM 10:57

LERK. *M. R. Smith*  
SO. DIST. OF GA.IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF GEORGIA  
WAYCROSS DIVISION

LAWRENCE RUPERT SMITH,

Plaintiff,

v.

UNITED STATES OF AMERICA;  
INTERNAL REVENUE SERVICE;  
FINANCIAL MANAGEMENT SERVICE,  
and JOHN DOE,

Defendants.

CIVIL ACTION NO.: CV505-065


ORDER

After an independent review of the record, the Court concurs with the Magistrate Judge's Report and Recommendation, to which Objections have been filed. In his Objections, Plaintiff largely asserts the same contentions as his does in his Complaint, as well as in his Complaint filed in Case Number CV505-35. Plaintiff appeals the portion of the Magistrate Judge's Order in which he denied Plaintiff's application to proceed *in forma pauperis*. The Magistrate Judge's Order is neither clearly erroneous nor contrary to law.

Plaintiff's Objections are without merit. The Order and Report and Recommendation of the Magistrate Judge is adopted as the opinion of the Court. Plaintiff's Complaint is **DISMISSED** for failure to state a claim pursuant to 42

U.S.C.A. § 1983. The Clerk is hereby authorized and directed to enter the appropriate Judgment of Dismissal.

SO ORDERED, this 17<sup>th</sup> day of October, 2005.

  
WILLIAM T. MOORE, JR., CHIEF JUDGE  
UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF GEORGIA